

- (D) ~~Manufacture can produce more than 1000 units~~

(E) ~~Manufacture can produce more than 1000 units~~

Consequently, the average daily flow was  $Q_{avg} = 1000 \times 100,000 = 100,000,000 \text{ liters}$ . This gave the total water used as  $100,000,000 \times 1000 \text{ houses} \times 1000 \text{ liters} = 100,000,000,000 \text{ liters} = 100,000,000 \text{ cubic meters}$ . This water used per month is  $100,000,000,000 \text{ liters} \times 30 \text{ days} = 3,000,000,000,000 \text{ liters}$ . This water used per month is  $3,000,000,000,000 \text{ liters} / 1000 \text{ cubic meters} = 3,000,000 \text{ cubic meters}$ , or 3,000,000 per month and

- |  |                  |
|--|------------------|
| 11. The following costs were incurred in preparing the financial statements: |                  |
| Direct materials   | \$100,000        |
| Direct labor   | \$75,000         |
| Manufacturing overhead   | \$30,000         |
| Selling expenses   | \$10,000         |
| Administrative expenses  | \$15,000         |
| <b>Grand total manufacturing and selling expenses</b>                        | <b>\$230,000</b> |
| (a) <b>\$170,000</b>   |                  |
| (b) <b>\$230,000</b>   |                  |
| (c) <b>\$300,000</b>   |                  |

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11. **1990:** Comparison with the previous year (1989, 1990 year-end). In 1990 the company had total sales of 1071,0000. They total costs were the following:

Manufacture costs	1001,0000
Administrative costs	100,0000
Marketing costs	100,0000
General costs	101,0000

What is the best estimate of the total contribution margin?

  - 100,0000
  - 100,0000
  - 100,0000
  - 100,0000

# Managerial Accounting 2302 Final Exam Study Guide

**Rose Arny**

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